July 7, 2009

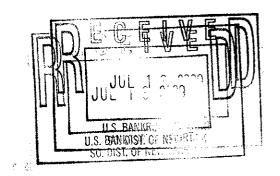
Judge Robert D. Drain

United States Bankruptcy Court

One Bowling Green New York, NY 10004-1408

Courtroom: 610

Reference: Case Number 05-44481 (RDD)



Dear Judge Drain:

As a retired Delphi Salary Employee I strongly object to the recently filed Delphi Modified Plan of Reorganization. I worked for GM and Delphi for almost 40 years.

My objections pertain mainly to two items of the Modified Plan: termination of severance payments and the inequitable treatment of salaried retirees as pertain to pensions.

As far as severance payments, I specifically object to the June 16, 2009 (revised) Master Disposition Agreement, Article 9.5.11. This article declares that severance payments will be terminated upon the closing date (emergence date). I believe that severance payments are Administrative Claims and will be filing an Administrative Expense Claim Form with the court. Severance payment is by contract (Separation Agreement). I waived certain rights (Release of Claims) to receive severance. The contract was entered into during bankruptcy, in November, 2008. Severance payments are a contract liability, not a Delphi provided benefit. I have a binding legal contract (a copy of which will be included with the filing of my Administrative Expense Claim Form) and I expect it to be honored. I could potentially lose up to \$42,780 in severance payments. Added to the loss of health care benefits and the potential loss in pension if turned over to the PBGC, this will be a severe burden on myself and many other Delphi salaried retirees.

This Delphi Modified Plan of Reorganization is structured to only benefit a few Delphi Senior Executives, General Motors, the UAW and Platinum Equity. It is totally at the expense of Delphi creditors, "Non-UAW" hourly workers, the retired salary employees and the American taxpayer. Also, it is clear that this whole deal is being brokered by the US Treasury, with Tim Geithner.

"emergence." Worst of all, the valuable P.E. away and the only money left for creditors and retireds will be in the disposition of already closed, non-revenue producing plants (DPH).

Perhaps even more disturbing, is the settlement Delphi is requesting of the PBGC. They have requested that the PBGC drops its right to secured claims and becomes an unsecured claim. This is ludicrous. These claims should be maintained and provide funds to decrease the under funded position of Delphi's Salaried Retirement Plan. The court will have to address this issue because I am sure that the PBGC will negotiate away its rights because of its unique position in relationship to the US Treasury Department and Tim Geithner, who is brokering the whole GM/ Delphi Process.

I ask the court to please not accept this modified plan, but to send Delphi and its partners- GM, the US Treasury, Platinum and the UAW, back to restructure a deal that is equitable to the "Non-UAW" retirees, salaried retirees, and the creditors. I believe that is the responsibility of the court.

Best Regards,

Mark E. Dryden, P.E.

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